BH GLOBAL CORPORATION LTD

(Company Registration No: 200404900H)

Condensed interim financial statements

For the six months ended 30 June 2026

簡明中期財務報表

截至 2026 年 6 月 3 0 日 止 6 個月

BH GLOBAL CORPORATION LIMITED明輝環球企業有限公司

Condensed Interim Financial Statements簡明中期財務報表

For the Six Months Ended 30 June 2026 (“1H2026”) 2026 年6月 30 日止六個月 （“1H2026”）

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A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME 簡明中期合併綜合損益表

		Group 集團		
		6 months ended 6 個月結束於		% Change 變動百分比
	Note	30-Jun-26	30-Jun-25	Increase/ 增加 /
	附註	$’000 新幣千元	$’000 新幣千元	(Decrease) (減少）
Revenue 營業收入	4	27,289	24,411	12%
Cost of sales 營業成本		(16,415)	(14,933)	10%
Gross profit 營業毛利		**10,874**	**9,478**	**15%**
Other operating income 其他營業收入		457	373	23%
Selling and distribution expenses 銷售與分銷费用		(5,764)	(7,231)	(20%)
Administrative expenses 管理费用		(3,719)	(4,152)	(10%)
Finance costs 財務費用		(305)	(358)	(15%)
Impairment loss on financial assets 金融資產減值損失		(31)	(13)	**N.M.**
Gain on deconsolidation of subsidiaries 子公司拆分收益		–	1,206	**N.M.**
		1,512	**(697)**	**N.M.**
Share of results of a joint venture 權益法認列之合資企業損益		327	404	(19%)
Share of results of associated companies 權益法認列之關聯企業損益		(174)	(146)	19%
Profit/(Loss) before tax 稅前淨利/ (虧損)	6	**1,665**	**(439)**	**N.M.**
Income tax (expense)/credit 所得稅(费用) /抵免	7	(364)	13	**N.M.**
Profit/(Loss) for the period 本期淨利/ (虧損)		**1,301**	**(426)**	**N.M.**
Attributable to: 歸屬於：				
Equity holders of the Company 公司股東		1,447	(3)	N.M.
Non-controlling interests 非控制權益		(146)	(423)	(65%)
		1,301	**(426)**	**N.M.**

Other comprehensive income/ (loss) :

其他綜合收入/(虧損)： *Items that are or may be reclassified subsequently to profit or loss*: 已或可能隨後重新分類為損益的專案：				
Currency translation differences arising on consolidation 報表合併產生之匯兌差額		(19)	102	N.M.
Share of other comprehensive loss of associated companies 認列關聯企業其他綜合虧損		56	41	37%
Share of other comprehensive loss of a joint venture 認列合資企業其他綜合虧損		(6)	(194)	(97%)
Other comprehensive income/(loss) for the period, net of tax 其他本期綜合收入/(虧損)，稅後		**31**	**(51)**	N.M
Total comprehensive income/ (loss) for the period **本期綜合收入/ (虧損)總計**		**1,332**	**(477)**	N.M.
Total comprehensive income/ (loss) attributable to: **綜合收入/ (虧損)歸屬於：**				
Equity holders of the Company 公司股東		1,478	(54)	N.M.
Non-controlling interests 非控制權益		(146)	(423)	(65%)
		1,332	**(477)**	N.M.
Earnings/(Loss) per share attributable to equity holders of the Company: **每股盈餘/ (虧損)歸屬於公司股東：**				
Basic and diluted (in cents) 基本和稀釋（每分）	**9**	**0.48**	**(0.00)***	

N.M. Not meaningful
無意義

*Denotes amount less than (0.01) cent per share.

*表示每股金額低於新幣 (0.01) 分。

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION
簡明中期財務狀況報

	Note 附註	Group 集團 30-Jun-26 $'000 新幣千元	Group 集團 31-Dec-25 $'000 新幣千元	Company 公司 30-Jun-26 $'000 新幣千元	Company 公司 31-Dec-25 $'000 新幣千元
Non-current assets 非流動資產					
Property, plant and equipment 不動產、廠房及設備	11	15,781	16,082	–	–
Investment in subsidiaries 子公司投資		–	–	17,295	17,295
Investment in a joint venture 資公司投資		3,351	3,512	949	949
Investment in associated companies 關聯公司投資	12	366	331	–	–
Deferred tax assets 遞延所得稅資產		1,870	1,416	404	404
Intangible assets 無形資產	13	5,301	5,301	–	–
Financial assets at fair value through profit or loss 透過損益按公允價值衡量之金融資產	14	4	8	–	–
Loan to an associated company 應收關聯企業融資款		2,470	2,684	3,513	3,575
Total non-current assets 非流動資產總計		**29,143**	**29,334**	**22,161**	**22,223**
Current assets 流動資產					
Inventories 存貨		30,329	33,662	–	–
Contract assets 合約資產		1,000	804	–	–
Trade receivables 應收帳款		11,793	8,574	–	–
Other receivables 其他應收帳款		7,248	5,646	3,122	2,993
Cash and cash equivalents 現金及約當現金		3,836	4,336	190	46
Total current assets 流動資產總計		**54,206**	**53,022**	**3,312**	**3,039**

Total assets **資產總計**		**83,349**	**82,356**	**25,473**	**25,262**
Non-current liabilities **非流動資產總計**					
Deferred tax liabilities 遞延所得稅負債		309	309	–	–
Lease liabilities 租賃負債		7,670	7,643	–	–
Total non-current liabilities **非流動負債總計**		**7,979**	**7,952**	–	**–**
Current liabilities **流動負債**					
Contract liabilities 合約負債		1,165	1,681	–	–
Trade payables 應付帳款		6,268	5,650	–	–
Other payables 其他應付款		2,722	3,007	9,181	8,228
Borrowings 借款	15	9,592	9,779	–	–
Lease liabilities 租賃負債		416	414	–	–
Tax payable 應付稅款		1,463	1,461	–	–
Total current liabilities **流動負債總計**		**21,626**	**21,992**	**9,181**	**8,228**
Total liabilities **負債總計**		**29,605**	**29,944**	**9,181**	**8,228**
Net assets **淨資產**		**53,744**	**52,412**	**16,292**	**17,034**

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION (CONT’D)
簡明中期財務狀況報表(續)

	Note	Group 集團		Company 公司	
		30-Jun-26 $’000	31-Dec-25 $’000	30-Jun-26 $’000	31-Dec-25 $’000
Equity **股東權益**					
Share capital 股本	16	58,535	58,535	58,535	58,535
Currency translation reserve 匯兌儲備		(505)	(536)	–	–
Capital reserves 股本儲備		(4,593)	(4,593)	–	–
Retained profit/(Accumulated losses) 保留盈餘/ (累積虧損)		31	(1,416)	(42,243)	(41,501)
Equity attributable to equity holders of the Company, total 可 歸於股東之權益, 總計		53,468	51,990	16,292	17,034
Non-controlling interests 非控制股權		276	422	–	–
Total equity **股東權益總計**		**53,744**	**52,412**	**16,292**	**17,034**

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY
簡明中期權益變動表

Group 集團

	Share capital 股本	Currency translation reserve 匯兌儲備	Capital reserves 股本儲備	(Accumulated losses)/ retained profits (累積虧損)/ 保留盈餘	Total 總計	Non-controlling interests 非控制股權	Total equity 股東權益總計
	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元
2026							
At 1 January 2026 2026 年 1 月 1 日止	**58,535**	**(536)**	**(4,593)**	**(1,416)**	**51,990**	**422**	**52,412**
Profit/(loss) for the financial period 本財務期間盈餘/(虧損)	–	–	–	1,447	1,447	(146)	1,301
Other comprehensive (loss)/income 其他綜合（虧損）/收入							
Currency translation differences arising on consolidation 因報表合併產生之匯兌差額	–	(19)	–	–	(19)	–	(19)
Share of other comprehensive loss of associated companies 認列關聯企業其他綜合損失	–	56	–	–	56	–	56
Share of other comprehensive loss of a joint venture 認列合資公司其他綜合損失	–	(6)	–	–	(6)	–	(6)
Other comprehensive income for the financial period, net of tax 本財務期間其他綜合收入,稅後	–	31	–	–	31	–	31
Total comprehensive income for the period 本年度綜合收入總額	–	31	–	1,447	1,478	(146)	1,332
At 30 June 2026 2026 年 6 月 30 日止	**58,535**	**(505)**	**(4,593)**	**31**	**53,468**	**276**	**53,744**

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY (CONT'D)
簡明中期權益變動表(續)

Group 集團

	Share capital 股本	Currency translation reserve 匯兌儲備	Capital reserves 股本儲備	cumulated losses 累積虧損	Total 總計	Non-controlling interests 非控制股權	Total equity 股東權益總計
	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元
2025							
At 1 January 2025 2025 年 1 月 1 日止	**58,535**	**(577)**	**(1,218)**	**377**	**57,117**	**(1,602)**	**55,515**
Loss for the financial period 本財務期間虧損	–	–	–	(3)	(3)	(423)	(426)
Other comprehensive income/(loss) 其他綜合收入/（虧損）							
Currency translation differences arising on consolidation 因報表合併產生之匯兌差額	–	102	–	–	102	–	102
Share of other comprehensive loss of associated companies 認列關聯企業其他綜合虧損	–	41	–	–	41	–	41
Share of other comprehensive loss of a joint venture 認列合資企業其他綜合虧損	–	(194)	–	–	(194)	–	(194)
Deconsolidation of a subsidiary 分割子公司	–	(61)	1,339	(1,339)	(61)	1,846	1,785
Restructuring reserves 重組準備金	–	–	(3,714)	–	(3,714)	–	(3,714)
Other comprehensive (loss)/income for the financial period, net of tax 財務期間綜合 (虧損) /收入總額,稅後	–	(112)	(2,375)	(1,339)	(3,826)	1,846	(1,980)
Total comprehensive (loss)/income for the period 財務期間綜合 (虧損) /收入總額	–	(112)	(2,375)	(1,342)	(3,829)	1,423	(2,406)
	–	–	–	(1,535)	(1,535)	–	(1,535)

Dividend (Note 8) 股息(附註 8)							
At 30 June 2025 **2025 年 6 月 30 日止**	**58,535**	**(689)**	**(3,593)**	**(2,500)**	**51,753**	**(179)**	**51,574**

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY (CONT’D)
簡明中期權益變動表(續)

Company 公司	**Share capital 股本**	**Accumulated losses 累計損失**	**Total 總計**
	$’000 新幣千元	**$’000 新幣千元**	**$’000 新幣千元**
At 1 January 2026 2026 年 1 月 1 日止	58,535	(41,501)	17,034
Loss for the financial period 本期淨損	–	(742)	(742)
At 30 June 2026 **2026 年 6 月 30 日止**	**58,535**	(42,243)	16,292
At 1 January 2025 2025 年 1 月 1 日止	58,535	(44,262)	14,273
Loss for the financial period 本期淨損	–	(630)	(630)
Dividend (Note 8) 股息 (附註 8)	–	(1,535)	(1,535)
At 30 June 2025 **2025 年 6 月 30 日止**	**58,535**	**(46,427)**	**12,108**

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS
簡明中期合併現金流量表

	Note 附註	Group 集團 6 months ended 6 個月結束於 30-Jun-26 $'000 新幣千元	30-Jun-25 $'000 新幣千元
Cash flows from operating activities 來自營運活動之現金流			
Profit/(Loss) before tax 稅前盈餘/(虧損)		1,665	(439)
Adjustments for: 調整:			
Amortisation of intangible assets 無形資產攤銷		339	329
Depreciation of property, plant and equipment 不動產、廠房及設備折舊		808	821
Fair value loss on financial assets at fair value through profit and loss 透過損益按公允價值衡量之金融資產虧損		4	–
Foreign exchange difference 匯差		(12)	68
Loss on disposal of property, plant and equipment 出售不動產、廠房及設備之損失		1	–
Interest expense 利息支出		305	358
Interest income 利息收入		(98)	(142)
Impairment loss on intangible assets 無形資產減損損失		–	20
Writedown of inventories 存貨減記		113	643
Reversal of impairment loss on trade receivables 貿易應收款項減損損失沖回		31	13
Gain on deconsolidation of subsidiaries 子公司拆分收益		–	(1,206)
Share of results of associated companies 認列關聯企業損益		174	146
Share of results of joint ventures 認列合資企業損益		(327)	(404)
Operating cash flows before working capital changes		3,003	207

營運資金變動前之營運活動現金流		
Inventories 存貨	3,220	(1,860)
Contract assets 合約資產	(196)	1,304
Contract liabilities 合約負債	(516)	6
Receivables 應收帳款	(4,755)	(200)
Payables 應付帳款	295	1,728
Currency translation adjustments 幣別兌換調整	(17)	87
Cash from operations 營運現金流入	1,034	1,272
Income paid 所得稅支付	(813)	(928)
Net cash from operating activities **來自營業活動的淨現金**	**221**	**344**

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (CONT'D)
簡明中期合併現金流量表(續)

	Note 附註	Group 集團 **6 months ended** **6** 個月結束於 30-Jun-26 $'000 新幣千元	 30-Jun-25 $'000 新幣千元
Cash flows from investing activities **投資活動之現金流**			
Development costs 研發成本		(339)	(481)
Dividend received from joint venture 收取合資企業股利		482	487
Loan repayment from associated company 關聯公司償還借款		61	–
Proceeds of disposal of property, plant and equipment 處分不動產、廠房及設備收益		3	–
Purchase of property, plant and equipment 購買不動 產 、廠房及設備		(285)	(276)
Net cash used in investing activities **投資活動之淨現金流出**		**(78)**	**(270)**
Cash flows from financing activities **融資資活動之現金流入**			
Net drawdown of short-term borrowings 短期借款淨提領		128	399
Dividend paid to shareholders 支付股東股息	8	–	(1,535)
Repayment of bank borrowings 償還銀行借款		(315)	(566)
Repayment of lease liabilities 償還融資租賃負債		(163)	(149)
Interest paid 利息支付		(305)	(358)
Net cash used in financing activities **融資活動之淨現金流出**		**(655)**	**(2,209)**
Net decrease in cash and cash equivalents **現金及約當現金淨減少**		**(512)**	**(2,135)**

Cash and cash equivalents at beginning of financial period 期初現金及約當現金	4,336	5,301
Effects of exchange rate changes on cash and cash equivalents 現金及約當現金匯率影響數	12	(67)
Cash and cash equivalents at end of the period **期末現金 及約當現金**	**3,836**	**3,099**

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS 簡明中期合併財務報表附註

1. Corporate information 公司資訊

BH Global Corporation Limited (the “Company”) is incorporated and domiciled in Singapore and is listed on the Main Board of Singapore Exchange Securities Trading Limited (“SGX-ST”). These condensed interim consolidated financial statements as at and for the six months ended 30 June 2026 comprise the Company and its subsidiaries (collectively, the “Group”).
明輝環球企業有限公司（以下簡稱"公司"）在新加坡註冊成立並實體運營,同時也在新加坡證券交易所 ("SGX-ST")主板上市。這些截至2026年6月30日止的六個月簡明中期合併財務報表包括公司及其子公司 （統稱為"集團"） 。

The principal activity of the Company is that of investment holding. The Group has four main business segments, Electrical and Technical Supply, Green LED Lighting, Security and Integration Engineering.
公司的主要業務是投資控股。集團的主要業務是電氣和技術供應、環保 LED 照明、網路安全和整合工程。

The Company’s immediate and ultimate holding company is Beng Hui Holding (S) Pte Ltd, incorporated in Singapore.
該公司的直接和最終控股公司為註冊成立於新加坡的 Beng Hui Holding (S) Pte Ltd。

2. Basis of Preparation準備基礎

The condensed interim financial statements for the six months ended 30 June 2026 have been prepared in accordance with Singapore Financial Reporting Standard (International) (“SFRS(I)”) 1-34 *Interim Financial Reporting* issued by the Accounting Standards Council Singapore. The condensed interim financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group’s financial position and performance of the Group since the last annual financial statements for the financial year ended 31 December 2025.
截至2026年6月30日止的六個月簡明中期財務報表是按照新加坡會計標準理事會發佈的新加坡財務報告標準 （國際） ("SFRS (I) ") 1-34中期財務報表編製 。簡明中期財務報表不包括一整套財務報表所需的全部資訊。但包括選定的解釋性附註，以解釋自2025年 12 月 31 日止財政年度的上一份年度財務報表以來，對理解集團財務狀況和業績變化具重大意義的事件和交易。

The accounting policies adopted are consistent with those of the previous financial year which were prepared in accordance with SFRS(I)s, except for the adoption of new and amended standards as set out in Note 2.1.
採用的會計政策與上一財政年度根據SFRS(I)制定的會計政策一致，但採用註釋2.1中規定的新版和修訂版標準除外。

2. Basis of Preparation準備基礎

The condensed interim financial statements are presented in Singapore dollar which is the Company's functional currency and all financial information presented in Singapore dollar are rounded to the nearest thousand ($'000) except otherwise indicated.
簡明中期財務報表以新加坡幣表示，新加坡幣為公司的功能貨幣且除非另有說明，以新幣顯示的所有財務資訊都四捨五入到千元(新幣千元）。

2.1 New and amended standards adopted by the Group 集團採用新版及修訂版標準

A number of amendments to Standards have become applicable for the current reporting period. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting those standards.
若干修訂標準已適用本報告期間。集團不必因採用這些標準而改變其會計政策或作出追溯性調整。

2.2 Use of judgements and estimates 使用判斷和預估

In preparing the condensed interim financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.
在編製簡明中期財務報表時，管理層作出了影響會計政策適用以及所報告的資產和負債、牧入和支出數額的判斷、預估和假設。實際結果可能與這些預估值不同。

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the audited consolidated financial statements as at and for the financial year ended 31 December 2025.

管理層應用本集團會計政策作出重大判斷和預估不確定性的主要來源與適用於截至 2025 年 12 月 31 日止財政年度的經審計綜合財務報表的判斷相同。

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

預估值和基本假設會一直持續檢討。會計預估值修改在修訂預估值期間和今後受影響的任何時期都得到確認。

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is as follows:

應用會計政策時對財務報表確認的金額產生最重大影響的關鍵判斷信息如下：

Joint control over Dream Marine Ship Spare Parts LLC ("DMS")

共同控制 Dream Marine Ship Spare Parts LLC（"DMS"）

The equity interest held by the Company in DMS is 34%. However, the Company is entitled to 70% of the net profit of DMS based on the shareholders' agreement between the Company and other joint venturers.

2.2 Use of judgements and estimates (Cont'd) 使用判斷和預估（續）

本公司持有 DMS 股權 34%。 但根據本公司與其他合資公司之間的股東協議，本公司有權獲得 DMS 淨利潤的 70%。

The Company has joint control over this investee as under the contractual arrangement, unanimous consent is required from all parties to the agreements for all relevant activities.

根據協議，本公司對該被投資公司具有共同控制權，所有相關活動均需獲得各協議方一致同意。

Management considered that the joint arrangement is structured as a limited company and provides the Company and the parties to the agreement with rights to the net assets of the limited company under the arrangement. Accordingly, this arrangement is classified as a joint venture.

管理層認為，該合資安排的架構為一家有限公司，並允許本公司及協議各方對該有限公司淨資產擁有權利。 因此，該安排被歸類為合資企業。

Information about assumptions and estimation uncertainties that have a significant risk of resulting in material adjustment to the carrying amount of assets and liabilities within the next interim period are:
可能導致下一中期資產和負債賬面價值發生重大調整的重大風險假設和估計不確定性信息如下:

Impairment of non-financial assets
非金融資產減值

The Group assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Goodwill are tested for impairment annually and at other times when such indicators exist. Other non-financial assets (including investment in subsidiaries, joint ventures and associated companies and finite life intangible assets) are tested for impairment when there are indicators that the carrying amounts may not be recoverable. An impairment exists when the carrying value of an asset or the cash-generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value-in-use.

本集團於每一期財務報告日評估所有非金融資產是否存在減值跡象。 商譽每年進行減值測試，並對存在此類跡象的其他時間進行減值測試。 其他非金融資產（包括對子公司、合資企業及關聯企業的投資及有使用年限的無形資產），當有跡象表明其賬面價值可能無法收回時，進行減值測試。 當資產或現金產出單元的賬面價值超過其可收回金額（即其公允價值減去出售成本與其使用價值中的較高者）時，即存在減值。

When value-in-use calculations are undertaken, management is required to estimate the expected future cash flows from the asset or cash-generating unit and a suitable discount rate, in order to determine the present value of those cash flows. Further details of the key assumptions applied in the impairment assessment for investment in associated companies and the carrying amounts of investment associated companies and the carrying amount of intangible assets are described in Notes 12 and 13 respectively.

在進行使用價值計算時，管理層需要估計資產或現金產生單位的預期未來現金流量以及合適的貼現率，以確定該等現金流量的現值。 有關關聯企業投資減值評估所採用的主要假設的更多詳情以及投資關聯企業的賬面金額和無形資產的賬面金額分別載於附註 12 和 13。

2.2 Use of judgements and estimates (Cont'd) 使用判斷和預估（續）

Calculation of expected credit loss allowance

預期信用損失準備的計算

When measuring expected credit loss ("ECL"), the Group uses reasonable and supportable forward-looking information, which is based on assumptions and forecasts of future economic conditions with consideration of the impact of the current macroeconomic uncertainties and how these conditions will affect the Group's ECL assessment. Loss given default is an estimate of the loss arising on default. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive, taking into account cash flows from collateral and integral credit enhancements.

在計量預期信用損失（ECL）時，本集團使用合理且有支持性的前瞻性信息，這些信息基於對未來經濟狀況的假設和預測，並考慮當前宏觀經濟不確定性的影響以及這些條件將如何影響本集團。集團的預期信用損失評估。 違約損失是對違約造成損失的估計。 它基於到期合約現金流與貸方預期收到的現金流之間的差異，同時考慮來自抵押品和整體信用增強的現金流。

Probability of default constitutes a key input in measuring ECL. Probability of default is an estimate of the likelihood of default over a given time horizon, the calculation of which includes historical data, assumptions and expectations of future conditions.

違約率是衡量預期信用損失的一個關鍵。 違約率是對給定時間範圍內違約可能性的估計，其計算包括歷史數據、假設和對未來情況的預期。

In measuring ECL of loan to and amount due from an associated company, the Group uses cash flow forecasts from the associated company over the period the Group expects to recover the cash flows. The cash flow forecasts involve significant judgement and estimates in the forecasting and projection of sales and operating cash flows for the subsequent years. As the calculation of loss allowance on loan to and amount due from an associated company is subject to assumptions and forecasts, any changes to these estimations will affect the amounts of loss allowance recognised and the carrying amounts of loan to and amount due from an associated company. At the end of the reporting period, amount due from an associated company was $2,470,000 (2025: $2,684,000) and $2,726,000 (2025: $2,479,000) reported as part of other receivables..

在計量關聯企業貸款及應收關聯企業款項的預期信用損失時，本集團使用關聯企業在本集團預期收回現金流量期間的現金流量預測。 現金流量預測涉及對以後年度的銷售和經營現金流量的預測和預計的重大判斷和估計。 由於對關聯企業貸款及應收關聯企業款項的損失準備計算取決於假設及預測，該等估計的任何變動將影響已確認的損失準備金額及關聯企業貸款及應收關聯企業款項的賬面值。 截至報導期末，關聯企業應收帳款為新幣 2,470,000 元（2025 年：新幣 2,684,000 元）,另有新幣 2,726,000 元（2025 年：新幣 2,479,000 元）列入其他應收款項 。

Management determines the loss allowance on trade receivables and contract assets by categorising them based on their credit profiles, historical loss patterns and historical payment profiles. The Group also assesses at the end of the reporting period whether there is any objective evidence that the receivables and contract balances from individual customers is credit-impaired based on factors such as insolvency, financial difficulties of the customer or significant delay in repayments.

2.2 Use of judgements and estimates (Cont'd) 使用判斷和預估（續）

Calculation of expected credit loss allowance (Cont'd)

預期信用損失準備的計算（續）

管理層根據應收賬款和合約資產的信用狀況、歷史損失模式和歷史付款情況進行分類，確定其損失準備。 本集團亦於報告期末評估是否有客觀證據表明個別客戶的應收賬款及合同餘額因無力償債、客戶出現財務困難或嚴重延遲還款等因素而發生信用減值。

With the current macroeconomic uncertainties and inflationary pressures, the estimates on ECL have included the expected effect on the recoverability of the Group trade receivables. Based on the simplified approach, there was no significant exposure to the expected credit loss on trade receivables and contract assets except for a subsidiary which using provision matrix to calculate ECLs for trade receivables. The Group estimates the expected credit loss rates for each category of past due status of the debtors based on historical credit loss experience with forward-looking information. At every reporting date, historical defaults rates are updated and change in the forward-looking estimates are analysed.

鑑於當前宏觀經濟的不確定性和通脹壓力，預期信用損失的估計已包括對本集團應收賬款可收回性的預期影響。 根據簡化法，除子公司採用撥備矩陣計算應收賬款預期信用損失外，應收賬款和合約資產不存在重大預期信用損失風險。 本集團根據歷史信用損失經驗和前瞻性信息，估計各類逾期債務人的預期信用損失率。 在每個報告日期更新歷史違約率，並分析前瞻性估計的變化。

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECL is significant estimate. The amount of ECL is sensitive to changes in circumstances and forecast economic conditions. The Group's historical credit loss experience and forecast of economic condition may not be representative of customers actual default in the future.

對過往的歷史違約率、預測經濟狀況和預期信用損失之間相關性的評估是重要的假設。 預期信用損失的金額對環境變化和預測經濟狀況很敏感。 本集團的歷史信用損失經驗和對經濟狀況的可能性預測並不代表客戶未來的實際違約情況。

Estimation of net realisable values of inventories

存貨可變現淨值的估計

Management reviews for slow-moving and obsolete inventories and for inventories where there are declines in net realisable value below cost, and writes down inventories for any such declines. Management estimates the net realisable value for inventories by taking into consideration the current economic condition, historical sales record, inventory ageing analysis, and subsequent sales. Such an evaluation process requires significant judgement as it requires management to exercise judgement in identifying slow-moving and obsolete inventories and making estimates of the net realisable value to determine the appropriate level of write-down required. Any significant changes in anticipated future selling prices and saleability may affect the carrying value of inventories.

管理層對滯銷和過時的存貨及可變現淨值下降至低於成本的存貨進行審查，並針對任何此類下降減記存貨。 管理層通過考慮當前經濟狀況、歷史銷售記錄、存貨賬齡分析和後續銷售來估計存貨的可變現淨值。 這種評估過程需要作出重大判斷，因為它要求管理層運用判斷來識別滯銷和過時的存貨，並對可變現淨值進行估計，以確定所需的適當減記水平。預期未來售價和可銷售性的任何重大變化都可能影響存貨的賬面價值。

2.2 Use of judgements and estimates (Cont'd) 使用判斷和預估（續）

Estimation of net realisable values of inventories (Cont'd)

存貨可變現淨值的估計（續）

The carrying amounts of the Group's inventories at the end of the reporting period and the number of inventories are $30,329,000 (2025: $33,662,000). There is inventories written down of $113,000 (2025: $643,000) at the end of the reporting period.

集團報告期末存貨賬面金額和期末存貨減記金額分別為新幣 30,329,000 元（2025 年：新幣 33,662,000 元）和 新幣 113,000 元（2025 年：新幣 643,000 元）。

3. Seasonal operations 季節性操作

The Group's businesses are not affected significantly by seasonal or cyclical factors during the financial period.
業務在財務期間不會受到舉節性或週期性因素而有顯著影響。

4. Segment and revenue information 市場區隔和收入資訊

For management purpose, the Group is organised into business segments, with each segment representing a strategic business segment that offers different products/services. The Group has four main business segments, Electrical and Technical Supply, Green LED Lighting, Security and Integration Engineering Segments.

出於管理目的，集團分為數個營業部門，每個部門代表一個戰略營業單位，提供不同的產品/服務。集團目前擁有電氣和技術供應、環保 LED 照明、網路安全和整合工程四個主要營業部門。

These operating segments are reported in a manner consistent with internal reporting provided to Chief Operating Decision Maker ("CODM") that are used to make strategic decisions. The CODM comprises the Group's Chief Executive Officer, the Group's Chief Operating Officer and the respective segments' Chief Executive Officer.
這些運營部門的報告方式與提供給首席運營決策者（"CODM")做出戰略決策的內部報告一致，CODM由集團首席執行官、集團首席運營官和各部門的首席執行官組成。

4.1 Reportable segments可報告部門

	Electrical and Technical Supply 電氣和技術供應 $'000 新幣千元	Green LED Lighting LED 環保照明 $'000 新幣千元	Security 網路安全 $'000 新幣千元	Integration Engineering 整合工程服務 $'000 新幣千元	Cor-porate 公司 $'000 新幣千元	Elimi-nations 合併消除 $'000 新幣千元	Total 總計 $'000 新幣千元
1 January 2026 to 30 June 2026 **2026** 年 **1** 月 **1** 日至 **2026** 年 **6** 月 **30** 日							
Segment revenue: ***營收分類:***							
Sales to external customers 向外部客戶銷售	21,445	–	3,191	2,653	–	–	27,289
Intersegment sales 跨部門銷售	249	–	138	26	–	(413)	–
Total revenue 營收總計	**21,694**	–	**3,329**	**2,679**	–	**(413)**	**27,289**
Segment results **盈餘分類**	4,776	–	(407)	(836)	(2,021)	–	**1,512**
Share of profit/(loss) from equity - accounted a joint venture and associates 按股權比例認列合資企業及關聯企業盈餘 /(虧損	327	(174)	–	–	–	–	153
Profit before tax 稅前淨利							1,665
Income tax expense 所得稅費用							(364)
Profit after tax 稅後淨利							**1,301**
Depreciation and amortisation 折舊和攤銷	659	–	199	289	–	–	1,147
Interest income 利息收入	5	–	–	–	93	–	98
Finance cost 融資成本	270	–	11	24	–	–	305
Other significant non-cash items 其他重大非現金項目	(308)	–	216	236	–	–	144

Segment assets **資產分類**	52,516	(40)	12,297	10,329	6,377	–	81,479
Unallocated assets 未分類資產							1,870
Total assets 資產總計							**83,349**
Segment assets includes *分類資產包括*							
Investment in a joint venture and associates 投資合資企業和關聯企業	3,717	–	–	–	–	–	3,717
Additions to non-current assets 加上非流動資產	408	–	249	198	–	–	855
Segment liabilities **負債分類**	22,456	–	2,572	2,129	676	–	27,833
Unallocated liabilities 未分類負債							1,772
Total liabilities 負債總計							**29,605**

4.1 Reportable segments (Cont'd) 可報告部門(续)

	Electrical and Technical Supply 電氣和技術供應 $'000 新幣千元	Green LED Lighting LED 環保照明 $'000 新幣千元	Security 網路安全 $'000 新幣千元	Integration Engineering 整合工程服務 $'000 新幣千元	Cor-porate 公司 $'000 新幣千元	Elimi-nations 合併消除 $'000 新幣千元	Total 總計 $'000 新幣千元
1 January 2025 to 30 June 2025							
2025 年 1 月 1 日至 2025 年 6 月 30 日							
Segment revenue:							
營收分類:							
Sales to external customers 向外部客戶銷 售	20,308	–	2,200	1,903	–	–	24,411
Intersegment sales 跨部門銷售	660	–	211	–	–	(871)	–
Total revenue 營收總計	20,968	–	2,411	1,903	–	(871)	24,411
Segment results 盈餘分類	3,502	–	(149)	(1,558)	(2,492)	–	(697)
Share of profit/(loss) from equity – accounted a joint venture and associates 按股權比例認列合資企業及關聯企業盈餘 /(虧 損)	404	(146)	–	–	–	–	258
Loss before tax 稅前淨損							(439)
Income tax credit 所得稅折抵							13
Loss after tax 稅後淨損							(426)
Depreciation and amortisation 折舊和攤銷	674	–	130	347	–	–	1,151
Interest income 利息收入	4	–	–	–	137	–	141
Finance cost 融資成本	347	–	8	4	–	–	359
Other significant non-cash items 其他重大非現金項目	49	–	610	–	–	–	659

Segment assets **資產分類**	91,665	–	12,997	17,410	(38,104)	–	83,968
Unallocated assets 未分類資產							1,274
Total assets 資產總計							85,242
Segment assets includes *分類資產包括*							
Investment in joint a venture and associates 投資合資企業和關聯企業	3,426	–	–	–	–	–	3,426
Additions to non-current assets 加上非流動資產	274	–	2,262	424	–	–	2,960
Segment liabilities **負債分類**	26,363	–	16,411	25,804	(36,712)	–	31,866
Unallocated liabilities 未 分類負債							1,802
Total liabilities 負價總計							33,668

4.1 Reportable segments (Cont'd)

	Group 集團 6 months ended 6 個月結束於	
	30-Jun-26	30-Jun-25
	$'000	$'000
Significant non-cash items (other than depreciation and amortisation) consist of the following: 重要的非現金項目〔折舊和攤銷除外）包括以下內容:		
Impairment loss on trade receivables 應收帳款減值損失	31	13
Write down of inventories 存貨減記	113	643
Intangible assets written off 無形資產沖銷	–	20
	144	**676**

4.2 Disaggregation of Revenue收入分類

	Electrical and Technical Supply 電氣和技術供應 $'000 新幣千元	**Security 網路安全 $'000** 新幣千元	**Integration Engineering 整合工程服務 $'000** 新幣千元	**Total 總計 $'000** 新幣千元
6 months ended 30 June 2026 **6** 個月結束於 **2026** 年 **6** 月 **30** 日				
Timing of revenue recognition **認列收入的時點**				
At a point in time 在某個時間點	21,445	3,083	490	25,018
Over time 隨著時間的推移	–	108	2,163	2,271
Total revenue 營收總計	**21,445**	**3,191**	**2,653**	**27,289**
6 months ended 30 June 2025 **6** 個月結束於 **2025** 年 **6** 月 **30** 日				
Timing of revenue recognition **認列收入的時點**				
At a point in time 在某個時間點	20,308	1,826	284	22,418
Over time 隨著時間的推移	–	374	1,619	1,993
Total revenue 營收總計	**20,308**	**2,200**	**1,903**	**24,411**

4.2 Disaggregation of Revenue (Cont'd) 收入分類（續）

Geographical information 地理資訊

Revenue information based on the billing location of customers as follows:
基於客戶計費地點的收入信息如下:

	6 months ended **6** 個月結束於	
	30.6.2026 $'000	30.6.2025 $'000
Singapore 新加坡	17,981	16,618
Japan 日本	4,526	2,975
Indonesia 印尼	739	1,554
India 印度	600	31
Malaysia 馬來西亞	525	494
Italy 義大利	375	51
Netherlands 荷蘭	327	196
Denmark 丹麥	260	242
United Arab Emirates 阿拉伯聯合大公國	185	234
Vietnam 越南	143	750
Other countries 其他國家	1,628	1,266
	27,289	**24,411**

5. Financial assets and financial liabilities金融資產與金融負債

Set out below is an overview of the financial assets and financial liabilities of the Group and the Company at 30 June 2026 and 31 December 2025:

以下為集團及公司於 2026 年 6 月 3 0 日及 2025 年 12 月 31 日截止的金融資產與金融負債概述:

	Group 集團		Company 公司	
	30 June 2026 $'000 新幣千元	31 December 2025 $'000 新幣千元	30 June 2026 $'000 新幣千元	31 December 2025 $'000 新幣千元
Financial assets ***金融資產***				
Financial assets at amortised cost 以攤銷成本計算的金融資產	23,043	20,131	6,779	6,580
Financial assets at fair value through profit or loss 透過損益按公允價值衡量之金融資產	4	8	–	–
Financial liabilities ***金融負債***				
At amortised cost 攤銷成本	26,411	26,301	9,051	8,077

6. Profit/(Loss) before taxation稅前淨利/ (虧損)

6.1 Significant items 重大項目

	Group 集團	
	6 months ended **6** 個月結束於	
	30-Jun-26 $'000	30-Jun-25 $'000
Profit/(Loss) for the financial period is arrived after charging: 本期淨利/（虧損）， 扣除以下費用後:		
Amortisation of intangible assets 無形資產攤銷	339	329
Depreciation of property, plant and equipment 不動產、廠房和設 備折舊	808	821
Loss on disposal of a property, plant and equipment 出售不動產、廠房和設備虧損	1	–
Interest expense 利息支出	305	358
Provision of impairment loss on trade receivables 應收帳款減損準備	31	13
Provision of impairment loss for intangible assets 無形資產減損準備	–	20
Write down of inventories 存貨減記	113	643
and crediting: 貸記:		
Foreign exchange gain/(loss) – net 匯兌收益/ (損失) -淨額	48	(157)
Government grant income 政府補助	243	125
Interest income from associated company 關聯公司利息收入	98	142

6.2 Related party transactions關聯方交易

In addition to the related party information disclosed elsewhere in the condensed interim financial statements, the following significant transactions between the Group and related parties took place at terms agreed between the parties during the financial period:
除了在簡明中期財務報表中披露的關聯方資訊外，下列集團與關聯方之間的重大交易係按照雙方在本財務期間商定的條款進行:

	Group 集團 **6 months ended** **6 個月結束於**	
	30-Jun-26 $'000 新幣千元	30-Jun-25 $'000 新幣千元
With jointly controlled entity 聯合控制實體		
Dividend income 股息收入	488	487
Sales of goods 商品銷售	15	126
Purchase of goods 商品購買	–	8
With associated companies 與關聯公司合作		
Sales of goods 商品銷售	1,695	554
Purchase of goods 商品購買	2,070	1,952
Management fee income 管理費收入	20	20
Interest income 利息收入	98	142

7. Income tax expense/(credit) 所得稅費用/(抵減)

The Group calculates the period income tax expense using the tax rate that would be applicable to the expected total annual earnings. The major components of income tax expense in the condensed interim consolidated statement of profit or loss are:
集團使用適用於預期年度收人總額的稅率計算本期所得稅支出。簡明综合中期損益表中所得稅支出的主要組成部分為:

	Group 集團 6 months ended 6 個月結束於 30-Jun-26 $'000 新幣千元	 30-Jun-25 $'000 新幣千元
Current income tax 當期所得稅	745	590
Deferred tax 遞延稅項	(396)	(584)
	349	6
Under/(Over) provision of income tax in prior years 前幾年不足/(超出)的所得稅準備	15	(19)
	364	(13)

8. Dividend 股利

	Group 集團 6 months ended 6 個月結束於 30-Jun-26 $'000 新幣千元	 30-Jun-25 $'000 新幣千元
Tax-exempt one tier final dividend of nil cents (2025: 0.5 cents) per share paid in respect of the previous financial year 就上一財政年度支付免稅一級期末股息每股新幣 0 分（2025 年 ：新幣 0.5 分 ）	–	1,535

9. Earnings/(loss) per share (cents) 每股盈餘/ (虧損)（分 ）

Basic earnings/(loss) per share is calculated by dividing the net profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares in issue during the financial period:
基本每股(虧損)/盈餘以本財務期間歸屬於本公司股東的淨利除以本財務期間已發行普通股的加權平均數計算得出:

	Group集團 6 months ended 6 個月結束於	
	30-June-26 $’000 新幣千元	30-June-25 $’000 新幣千元
Net (loss)/profit attributable to equity holders of the Company 歸屬於公司股東的(虧損)/淨利潤	1,447	(3)
Weighted average number of ordinary shares outstanding for basic and diluted earnings per share (’000) 流通在外已發行普通股加權平均股數基本和稀釋後每股盈餘(每千股)	300,000	300,000
Basic (loss)/earnings per share (cents per share) 基本每股(虧損)/盈餘（分每股）	0.48	(0.00)*
Diluted (loss)/earnings per share (cents per share) 稀釋後每股(虧損)/盈餘（分每股 ）	0.48	(0.00)*

The Group has no dilution in its earnings per share at 30 June 2026 and 30 June 2025.
集團的每股盈餘在2026年6月30日止和2025年6月30日止並沒有被稀釋。

*Denotes amount less than (0.01) cent per share.
*表示每股金額低於新幣(0.01) 分。

10. Net asset value per ordinary share普通股每股淨資產

	Group 集團		Company 公司	
	30-Jun-26	31-Dec-25	30-Jun-26	31-Dec-25
Net asset value per ordinary share based on existing share capital 根據目前股本之普通股每股淨資產	17.9 cents	17.5 cents	5.4 cents	5.7 cents

Net asset value per ordinary share as at 30 June 2026 and 31 December 2025 are calculated based on the number of ordinary shares in issue of 299,999,987.
截至2026年6月30日和2025年12月31日止，每股普通股淨資產價值係以發行普通股數量299,999,987股數計算。

11. Property, plant and equipment不動產、廠房及設備

During the six months ended 30 June 2026, the Group acquired assets amounting to $285,000 (30 June 2025 : $276,000) and disposed assets amounting to $133,000 during the year (30 June 2025: nil).
在截至2026年6 月30日止的六個月內，集團收購資產達新幣285,000元 （2025年6 月30日：新幣276,000元 ），且在該年度處置了價值新幣 133,000元的資產（2025 年 6 月 30 日：零）。

12. Investment in associated companies對關聯企業的投資

The Group's investment in associated companies are summarised below:

本集團對關聯企業的投資概述如下:

	Group 集團		Company 公司	
	30-Jun-26 $'000 新幣千元	31-Dec-25 $'000 新幣千元	30-Jun-26 $'000 新幣千元	31-Dec-25 $'000 新幣千元
Carrying amount 賬面價值				
GLH Lighting Holding Pte Ltd and its subsidiaries ("GLH Group) GLH 照明控股私人有限公司及其子公司（"GLH 集團"）	–	–	–	–
BOS Marine Offshore Engineering Corporation BOS Marine 離岸工程公司	366	331	–	–
	366	331	–	–

During the financial period, the Company performed an impairment review on its investment in GLH Group. The recoverable amount of the investment in GLH Group has been determined based on a value-in-use method using cash flow projections from forecasts approved by management covering a five-year period and taking into consideration of the impact of the recent macroeconomic uncertainties and rising interest rate in its determination of value in use and discount rate.

本財報期間內，本公司對GLH集團的投資進行了減值審查。GLH集團投資的可收回金額乃根據使用價值法釐定，該法使用管理層批准的五年期預測現金流量預測，並考慮近期宏觀經濟的不確定性、利率上升決定了使用價值和折現率。

13. Intangible assets 無形資產

	Goodwill 商譽	Acquired technology 購買技術	Main-tenance contracts 維護合約	Develop-ment costs 研發成本	Total 總計
	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元	$'000 新幣千元
Group 集團					
Cost 成本					
At 1 January 2025 截至 2025 年 1 月 1 日止	4,833	2,920	141	8,889	16,783
Additions 加	26	–	–	1,135	1,161
Written off 註銷	–	–	–	(805)	(805)
At 31 December 2025 截至 2025 年 12 月 31 日止	4,859	2,920	141	9,219	17,139
Additions 加	–	–	–	339	339
At 30 June 2026 截至 2026 年 6 月 30 日止	**4,859**	**2,920**	**141**	**9,558**	**17,478**
Accumulated amortisation 累計攤銷					
At 1 January 2025 截至 2025 年 1 月 1 日止	–	438	117	3,402	3,957
Charge for the year 本年度期間費用	–	–	–	720	720
At 31 December 2025 截至 2025 年 12 月 31 日止	–	438	117	4,122	4,677
Charge for the period	–	–	–	339	339
At 30 June 2026 截至 2026 年 6 月 30 日止	**–**	**438**	**117**	**4,461**	**5,016**
Accumulated impairment 累計減值					
At 1 January 2025 截至 2025 年 1 月 1 日止	4,548	2,482	24	107	7,161
At 31 December 2025 截至 2025 年 12 月 31 日止	4,548	2,482	24	107	7,161
At 30 June 2026 截至 2026 年 6 月 30 日止	**4,548**	**2,482**	**24**	**107**	**7,161**
Net carrying amount 帳面淨值					
At 30 June 2026 截至 2026 年 6 月 30 日止	**311**	**–**	**–**	**4,990**	**5,301**
At 31 December 2025 截至 2025 年 12 月 31 日止	311	–	–	4,990	5,301

13. Intangible assets (Cont'd)

Impairment test for goodwill 商譽減值測試

Goodwill acquired in a business combination is allocated to the cash generating units (CGUs) that are expected to benefit from that business combination. There is no indication of impairment as at 30 June 2026. The carrying amount of goodwill is allocated as follows:

業務合併獲得的商譽分配給預計從該業務合併中獲得收益的現金產生單位(CGUs)〃迄 2026 年 6 月 30 日止無減值跡象。商譽的帳面金額分配如下:

	Group 集團	
	30-Jun-26 $'000 新幣千元	31-Dec-25 $'000 新幣千元
Security segment: 證券分類:		
Athena Dynamics Pte Ltd ("ADPL") 雅典娜動力私人有限公司("ADPL")	185	185
Integration Engineering segment: 整合工程部分:		
Sea Forrest Engineering Pte Ltd ("SFE") Sea Forrest 工程私人有限公司 ("SFE")	100	100
Sea Forrest International Ltd ("SFI") Sea Forrest 國際有限公司 ("SFI")	26	26
	311	311

14. Financial assets at fair value through profit or loss 透過損益按公允價值衡量之金融資產

	Group 集團	
	30-Jun-26 $'000 新幣千元	31-Dec-25 $'000 新幣千元
Quoted equity shares 上市股票	4	8

15. Borrowings 借款

	Group 集團		Company 公司	
	30-June-26 $'000 新幣千元	31-Dec-25 $'000 新幣千元	30-June-26 $'000 新幣千元	31-Dec-25 $'000 新幣千元
<u>Amount repayable after one year</u> <u>一年後之應付款</u>				
Secured 擔保	9,433	9,305	–	–
Unsecured 無擔保	159	474	–	–
Total borrowings 借款總額	9,592	9,779	–	–

The Group's banking facilities were secured by the following:

(a) Legal charge on the Group's leasehold properties with net book value of $14.6 million (31 December 2025 : $14.8 million);
集團租賃資產作為擔保品，帳面價值為新幣 1460 萬元(2025 年 12 月 31 日：新幣 1480 萬元）；

(b) Corporate guarantee by the Company.
公司擔保。

16. Share capital 股本

	Group and Company 集團及公司			
	30 June 2026		31 December 2025	
	Number of issued shares 已發行股數 '000 千股	Total share capital 總股本 $'000 千股	Number of issued shares 已發行股數 '000 千股	Total share capital 總股本 $'000 千股
<u>Issued and fully paid up</u> <u>已發行及實收股本</u> Balance at 30 June 2026 and 31 December 2025 2026 年 6 月 30 日 及 2025 年 12 月 31 日餘額	300,000	58,535	300,000	58,535

The Company did not hold any treasury shares as at 30 June 2026 and 31 December 2025.
截至2026年6月30日與2025年12月31日止，公司未持有任何庫藏股。

The Company's subsidiaries do not hold any shares in the Company as at 30 June 2026 and 31 December 2025.
截至2026年6月30日與2025年12月31日止，公司之子公司未持有任何本公司股份。

17. Subsequent events後續事件

There are no known subsequent events which have led to adjustments to this set of condensed interim financial statements.
沒有已知的後續事件導致對本簡明的中期財務報表需要進行調整。

OTHER INFORMATION REQUIRED BY LISTING RULE APPENDIX 7.2
上市手冊附錄7.2所需的其他資訊

1. Review審查

The condensed statements of financial position of BH Global Corporation Limited and its subsidiaries as at 30 June 2026 and the related condensed consolidated statement of comprehensive income, condensed consolidated statements of changes in equity and condensed consolidated statement of cash flows for the six-month period then ended and certain explanatory notes have not been audited or reviewed.
明輝環球企業及其子公司截至2025年6月30日止的上半年度簡明財務報表和相關的簡明合併綜合損益表、簡明合併權益變動表和簡明合併現金流量表，某些解釋性說明未經稽核或審查。

2. Review of Performance of the Group集團業績回顧

(A) Financial Performance of the Group (1H2026 vs 1H2025)
集團財務業绩（1H2026 vs 1H2025）

Revenue 營收

	Group 集團		
	1H2026	**1H2025**	**%**
	$’000 新幣千元	**$’000** 新幣千元	**Change** 變動
Electrical and Technical Supply 電氣和技術供應	21,445	20,308	6
Security 網路安全	3,191	2,200	45
Integration Engineering 整合工程服務	2,653	1,903	39
Total revenue **營收總計**	**27,289**	**24,411**	**12**

Electrical and Technical Supply 電氣和技術供應

For 1H2026, revenue from the Electrical and Technical Supply Division increased by $1.1 million as compared to 1H2025 mainly due to higher revenue from new technical products and services.
2026 年上半年，電氣和技術供應部門的收入比 2025 年上半年增加了新幣 110 萬元，主要原因是新科技產品和服務帶來的更高收入。

Security 網路安全

Higher revenue is mainly due to increase in Cyber Security revenue by $0.8 million.
營收成長主要歸功於網路安全業務營收增加新幣 80 萬元。

2. Review of Performance of the Group (Cont'd) 集團業績回顧(續)

(A) Financial Performance of the Group (1H2026 vs 1H2025) (Cont'd) 集團財務業绩（1H2026 vs 1H2025）（續）

Integration Engineering 整合工程服務

The increase in revenue for the Integration Engineering Division by $0.8 million is attributed to increase in recognition of project revenue.

整合工程服務部門營收成長新幣 80 萬元，主要歸因於專案收入認列增加。

Gross profit 毛利

The Group's overall gross profit increased from $9.5 million in 1H2025 to $10.9 million in 1H2026. This is mainly due to increase in revenue. The Group's gross margin remained relatively comparable, increasing marginally from 39% in 1H2025 to 40% in 1H2026.

集團整體毛利從 2025 年上半年的新幣 950 萬元增加至 2026 年上半年的新幣 1090 萬元。這主要是由於收入增加。集團的毛利與去年同期相差不大，從 2025 年上半年的 39%小幅增加至 2026 年上半年的 40%。

Other operating income 其他營業收入

The Group recorded a marginal gain in foreign exchange of less than $0.1 million in 1H2026 as compared to a loss of $0.2 million in 1H2025 mainly due to stronger USD.

集團 2026 年上半年認列匯兌收益不到新幣 10 萬元，2025 年上半年則是認列匯兌損失新幣 20 萬元，主因是美元走強。

Operating expenses 營業費用

Selling & Distribution expenses decreased by $1.5 million from $7.2 million in 1H2025 to $5.8 million in 1H2026. The variance was mainly attributable to the following:

銷售和分銷費用從 2025 年上半年的新幣 720 萬元減少新幣 150 萬元至 2026 年上半年的新幣 580 萬元。差異主要歸因於以下因素：

- decrease in personnel related costs
- 人事相關成本降低
- decrease in write-down of inventories
- 存貨減損損失減少

Administrative expenses decreased by $0.4 million from $4.1 million in 1H2025 to $3.7 million in 1H2026. The variance was mainly attributable to the following:

2026 年上半年，行政費用從 2025 年上半年的新幣 410 萬元減少至新幣 370 萬元，減少了新幣 40 萬元。此差異主要歸因於以下因素：

- decrease in personnel related costs
- 人事相關成本降低
- decrease in legal and profession fees
- 法律和專業費用降低

2. Review of Performance of the Group (Cont'd) 集團業績回顧(續)

(A) Financial Performance of the Group (1H2026 vs 1H2025) (Cont'd)
集團財務業绩（1H2026 vs 1H2025）（續）

Operating expenses(Cont'd) 營業費用（續）

- decrease in research and development expense
- 研發費用降低

Finance cost decreased mainly attributable to the following:
財務成本下降主要歸因於以下幾點:
- lower outstanding term and working capital loan balances
- 未償還的定期貸款和營運資金貸款餘額減少

- lower average interest rates on working capital loans as compared to prior year
- 營運資金貸款的平均利率較上年下降

Share of results of a joint venture 認列合資企業損益

The decrease in share of profits of a joint venture was due to lower profits recorded by the Group's joint venture for 1H2026.
合資企業認列利潤份額減少是由於集團合資企業 2026 年上半年結算利潤減少。

Share of results of associated companies 認列關聯企業損益

The Group's associated companies are namely GL Lighting Holding Pte. Ltd. ("GLH") and BOS Marine & Offshore Engineering Corporation ("BOSMEC"). During the period, the Group shared a gain of $0.2 million from BOSMEC. This gain is offset by the Group's share of loss of $0.4 million from GLH, resulting in a net loss of $0.2 million in 1H2026.
集團的聯營公司包括 GL Lighting Holding Pte. Ltd.（「GLH」）和 BOS Marine & Offshore Engineering Corporation（「BOSMEC」）。本財務期間內，集團從 BOSMEC 認列收益為新幣 20 萬元。該收益被集團從 GLH 認列的新幣 40 萬元虧損所抵消，導致 2026 年上半年淨虧損新幣 20 萬元。

Net profit for the period 本期淨利

The Group registered a net profit of $1.3 million mainly due to higher revenue and lower expenses in 1H2026.
集團淨虧損新幣 130 萬元，主要原因是收入增加和支出減少。。

2. Review of Performance of the Group (Cont'd) 集團業績回顧(續)

(B) Financial Position of the Group 集團財務業績

Inventories 存貨

Inventories decreased by $3.3 million from $33.6 million as at FY2025 to $30.3 million as at 1H2026. This is mainly due to decrease in Electrical and Technical Supply division of $2.7 million and Integrated Engineering division amounting to $0.9 million.

截至 2026 年上半年，存貨從 2025 財年的新幣 3,360 萬元減少新幣 330 萬元至新幣 3,030 萬元。這主要是由於電氣及技術供應部門減少新幣 270 萬元以及整合工程部門減少新幣 90 萬元。

Trade receivables 應收帳款

Trade receivables increased by $3.2 million from $8.6 million as at FY2025 to $11.8 million as at 1H2026. This is mainly due to increase in Electrical and Technical Supply division by $2.6 million.

截至 2026 年上半年，應收帳款從 2025 財年的新幣 860 萬元增加新幣 320 萬元至新幣 1,180 萬元。這主要是由於電氣及技術供應部門增加新幣 260 萬元。

Other receivables 其他應收帳款

Other receivables increased by $1.6 million from $5.6 million as at FY2025 to $7.2 million as at 1H2026. This is mainly due to higher advance payments to suppliers. The increase is mainly attributable to Electrical and Technical Supply division by $0.6 million and Integrated Engineering division by $0.8 million.

截至 2026 年上半年，其他應收款從 2025 財年的新幣 560 萬元增加新幣 160 萬元至新幣 720 萬元。這主要是由於供應商預付款增加所致。成長主要歸功於電氣和技術供應部門成長新幣 60 萬元，以及整合工程部門成長新幣 80 萬元。

Contract assets 合約資產

Contract assets increased by $0.2 million from $0.8 million as at FY2025 to $1.0 million as at 1H2026. This is mainly attributable to increase in Cyber Security and Integrated Engineering division amounting to $0.1 million each. 新幣

合約資產由 2025 財年的新幣 80 萬元增至 2026 年上半年的新幣 100 萬元，增加了 20 萬元。這主要歸因於網路安全和整合工程部門的合約資產分別增加了新幣 10 萬元。

Trade payables 應付帳款

Trade payables increased by $0.6 million from $5.7 million as at FY2025 to $6.3 million as at 1H2026. This is mainly due to increase in payables from Integrated Engineering Division and Cyber Security of $0.6 million and $0.5 million respectively, and partially offset by lower payables from Electrical and Technical Supply division by $0.6 million.

應付帳款由 2025 財年的新幣 570 萬元增加至 2026 年上半年的新幣 630 萬元，增加了新幣 60 萬元。這主要歸因於整合工程部門和網路安全部門的應付帳款分別增加了新幣 60 萬元和新幣 50 萬元，部分被電氣和技術供應部門的應付帳款減少新幣 60 萬元所抵銷。

2. Review of Performance of the Group (Cont'd) 集團業績回顧(續)

(B) Financial Position of the Group 集團財務業績

Borrowings 借款

Total bank borrowings (current and non-current) decreased by $0.2 million mainly due to lesser drawdowns during the period
銀行借款總額（包括流動和非流動借款）減少了新幣 20 萬元，主要原因是本期提款減少。

(C) Cash flow review 現金流回顧

Cash generated from operating activities decreased from $0.3 million in 1H2025 to $0.2 million in 1H2026 mainly due to increase in receivables offset by increase in profit before tax and decrease in inventories.
2026 年上半年，經營活動產生的現金流量從 2025 年上半年的新幣 30 萬元減少至新幣 20 萬元，主要由於應收帳款增加,但稅前利潤增加和存貨減少抵消了部分增長。

The net cash flows used in investing activities in 1H2026 was lower by $0.2 million as compared to 1H2025, mainly due to decrease in development costs.
2026 年上半年投資活動使用的現金流量淨額較 2025 年上半年減少新幣 20 萬元，主要因為開發成本降低。

The Group registered a net cash used in financing activities of $0.7 million in 1H2026 as compared to $2.2 million in 1H2025 as there was no dividend paid in 1H2026.
由於 2026 年上半年未派發股息，集團 2026 年上半年籌資活動使用的現金流量淨額為新幣 70 萬元，而 2025 年上半年為新幣 220 萬元。

3. Variance from prospect statement 與前景陳述的差異

Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.
之前已披露給股東的預測或前景陳述，是否與實際結果之間存有差異。

Not applicable不適用

4. Outlook展望

The operating arena continues to be affected by geopolitical uncertainty, trade and supply chain disruptions, regulatory developments and cost volatility. Persistent geopolitical tensions, changes in trade policies and disruptions to key shipping routes continue to create uncertainty in freight costs, delivery schedules and cross-border trade. Fluctuations in trade tariffs, foreign exchange rates, and material costs — specifically copper and electronic components — pose potential risks to supply expenses and margins. The Group will continue to manage these risks through supplier diversification, prudent inventory management, close monitoring of input costs and disciplined pricing strategies.
本集團所處的營運環境持續受到地緣政治的不確定性、貿易及供應鏈中斷、監管政策發展及成本波動影響。持續的地緣政治緊張局勢、貿易政策變化及主要航運路線中斷，為運費成本、交貨時程及跨境貿易帶來持續的不確定性。貿易關稅、匯率及材料成本的波動，尤其是銅材及電子元件價格的變動，可能對供應成本及利潤率帶來潛在風險。集團將繼續透過供應商多元化、審慎的存貨管理、密切監控投入成本及嚴謹的定價策略管理上述風險。

The operating environment remains competitive and price-sensitive, with customers placing greater emphasis on reliability, technical capability, regulatory compliance and service responsiveness. As part of its strategic transformation, the Group is progressively transitioning from a traditional product supplier to a comprehensive provider of integrated engineering and technical solutions. By combining its established supply capabilities with technical expertise, system integration, engineering support and value-added services, the Group aims to deliver holistic operational solutions and solidify its position as a trusted, long-term strategic partner.
營運環境依然競爭激烈且對價格敏感，客戶日益重視可靠性、技術能力、法規遵循及服務回應能力。作為策略轉型的一環，集團正逐步由傳統產品供應商轉型為提供整合工程及技術解決方案的綜合服務商。透過結合既有的供應能力與技術專長、系統整合、工程支援及增值服務，集團的目標是提供全方位的營運解決方案，並鞏固其作為值得信賴的長期策略合作夥伴的地位。

Singapore remains a leading maritime and offshore hub, supported by established shipyards, engineering capabilities and a stable regulatory framework. Maintenance, repair, fleet renewal and compliance-driven retrofit requirements continue to provide baseline demand, while larger discretionary projects may be phased, delayed or subject to competitive tendering. Within ASEAN, ongoing port, offshore energy and marine infrastructure developments also present opportunities for the Group to expand its electrical, lighting, cybersecurity and engineering solutions across selected regional markets.
新加坡仍是一個領先的海事及離岸業務樞紐，擁有完善的造船廠、工程技術能力及穩定的監管架構。維修、保養、船隊更新及因應法規遵循要求而進行的改裝工程，持續提供基本需求；另一方面，規模較大的非必要性專案可能分階段推進、延後或須透過競爭性招標進行。在東協地區，港口、離岸能源及海事基礎設施的持續發展，亦為集團將電氣、照明、網路安全及工程解決方案拓展至區內特定市場帶來機會。

Digitalisation and cybersecurity requirements continue to grow across the maritime, commercial and critical infrastructure sectors. The Group’s Cyber Security Division remains focused on operational technology protection, risk assessments and standards-aligned cybersecurity solutions, while the Group continues to strengthen its broader digital and technical capabilities.
海事、商業及關鍵基礎設施領域對數位化及網路安全的要求持續在提升。集團網路安全部門持續專注於營運技術防護、風險評估及符合相關標準的網路安全解決方案，同時，集團亦持續強化整體數位化及技術能力。

4. Outlook (Cont'd) 展望(續)

Sustainability and decarbonisation initiatives are also supporting demand for energy efficiency, vessel electrification, energy storage, alternative-fuel readiness and emissions-reduction solutions. The Group is positioned to address these opportunities through its capabilities in energy-efficient LED lighting, digital power management, system integration, green marine piping and other engineering solutions.
永續發展及脫碳措施亦持續帶動市場對能源效率、船舶電氣化、能源儲存、替代燃料適用性及減排解決方案的需求。集團憑藉其在高能源效率LED照明、數位電力管理、系統整合、綠色船舶管路及其他工程解決方案方面的能力，已做好迎接這些機會的準備。

Management remains cautious but constructive on the outlook for the remainder of 2026. The Group continues to strengthen collaboration across its business divisions, diversify its revenue streams, enhance its engineering and technical capabilities, and further develop its workforce competency. Through disciplined execution, innovation and strategic partnerships, the Group aims to strengthen its competitive position and deliver sustainable long-term value.
管理層對2026年餘下時間的展望保持審慎樂觀。集團持續加強各業務部門間的協作、拓展收入來源、提升工程及技術能力，並進一步強化員工的專業能力。透過嚴謹執行、創新及策略性合作夥伴關係，集團的目標是鞏固競爭地位，並創造可持續的長期價值。

5. Dividend股利

(a) Whether an interim (final) ordinary dividend has been declared (recommended)
是否已宣布配發中期（期末）普通股股息（已建議）

None. 無。

(b) (i) Amount per share每股金額

Not applicable. 不適用。

(b) (ii) Previous corresponding period去年同期

None. 無。

(c) Whether the dividend is before tax, net of tax or tax exempt. If before tax or net of tax, state the tax rate and the country where the dividend is derived. (If the dividend is not taxable in the hands of shareholders, this must be stated)
股利是稅前，稅後還是免稅。如果是稅前或稅後，說明稅率和派發股息的國家。（如果股利不由股東代為繳稅，則必須說明。）

Not applicable. 不適用。

(d) The date the dividend is payable股利發放日期

Not applicable. 不適用。

5. Dividend (Cont'd) 股利(續)

(e) The date on which Registrable Transfers received by the company (up to 5.00 pm) will be registered before entitlements to the dividend are determined
公司收到確定有權分配股利的最後過戶登記日期（至下午5:00前）

Not applicable. 不適用。

(f) If no dividend has been declared (recommended), a statement to that effect and the reason(s) for the decision
如果沒有派發股息（建議），則提供相關聲明以及決定的理由

No dividend has been declared or recommended for the financial period ended 30 June 2025 in view of the Group's operational and financial cash needs.
鑒於集團的運營和財務現金需求，截 至 2025年 6 月 30 日止的財務期間未宣佈或建議派發股息。

6. Interested Person Transactions ("IPTs") 利害關係人交易（"IPTs")

If the Group has obtained a general mandate from shareholders for IPTs, the aggregate value of such transactions as required under Rule 920(1)(a)(ii). If no IPT mandate has been obtained, a statement to that effect.
如果集團已獲得股東對IPT的一般授權，此類交易總值則根據第920(1)(a)(ii)條規定。如果尚未獲得IPT 授權,則需為此另發聲明。

The Group has not obtained a shareholders' mandate pursuant to Rule 920 of the Listing Manual of the Singapore Exchange Securities Trading Limited.
集團尚未根據新加坡交易所上市手冊第 920 條獲得股東授權。

7. Confirmation that the issuer has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7.7) under Rule 720(1)
確認發行公司已根據規則720(1)從所有董事和執行官處獲得承諾（以附錄7.7中規定的格式）

The Company hereby confirms that it has procured undertakings from all its directors and executive officers under Rule 720(1) of the Listing Manual of the SGX-ST.
本公司特此確認，其已根據新交所上市手冊第 720(1)條獲得所有董事和執行人員的承諾。

8. Negative confirmation pursuant to Rule 705(5) of the Listing Manual
根據上市手冊第 705(5)條否定確認

The Board of Directors confirms that, to the best of its knowledge, nothing has come to its attention which may render the unaudited interim financial results for the financial period ended 30 June 2026 to be false or misleading, in any material respect.
董事會確認，據其所知，沒有發現任何可能使截至 2026 年 6 月 3 0 日止財務期間未經審計的中期財務結果成為虛假或誤導性的引人注意重大事件。

On behalf of the Board of Directors
代表董事會

Vincent Lim Hui Eng
林翔寬
Executive Chairman and
Chief Executive Officer
執行主席兼首席執行官
13 August 2026
2026 年 8 月 13 日

Patrick Lim Hui Peng
林輝鵬
Chief Operating Officer
首席營運長

明輝環球企業有限公司及子公司
合併資產負債表
(依中華民國金管會認可之IFRSs重編)
民國115年6月30日

	115年6月30日		
	依新加坡SFRS(I)編製(註1)	調節金額增(減)	依中華民國金管會認可之「IFRSs」編製
資產			
流動資產			
現金及約當現金	$ 94,404	$ -	$ 94,404
合約資產	24,610	-	24,610
應收帳款淨額	290,226	-	290,226
其他應收款	178,373	(104,519)	73,854
存貨	746,397	-	746,397
預付款項	-	55,151	55,151
其他流動資產	-	44,618	44,618
流動資產合計	1,334,010	(4,750)	1,329,260
非流動資產			
透過損益按公允價值衡量之金融資產-非流動	98	-	98
採用權益法之投資	91,475	-	91,475
不動產、廠房及設備	388,370	(177,487)	210,883
使用權資產	-	177,487	177,487
無形資產	130,458	-	130,458
遞延所得稅資產	46,021	-	46,021
長期應收款-關係人	60,787	-	60,787
其他非流動資產	-	4,750	4,750
非流動資產合計	717,209	4,750	721,959
資產總計	$ 2,051,219	$ -	$ 2,051,219
負債			
流動負債			
短期借款	$ 236,060	$ -	$ 236,060
合約負債	28,671	-	28,671
應付帳款	154,255	-	154,255
其他應付款	66,988	-	66,988
本期所得稅負債	36,004	-	36,004
租賃負債-流動	10,238	-	10,238
流動負債合計	532,216	-	532,216
非流動負債			
長期借款	-	-	-
遞延所得稅負債	7,604	-	7,604
租賃負債-非流動	188,759	-	188,759
非流動負債合計	196,363	-	196,363
負債總計	$ 728,579	$ -	$ 728,579
權益			
歸屬於母公司業主之權益			
股本			
普通股股本	$ 1,440,546	$ -	$ 1,440,546
資本公積			
資本公積	(113,034)	113,034	-
保留盈餘			
(待彌補虧損)未分配盈餘	763	(113,034)	(112,271)
其他權益			
國外營運機構財務報表換算之兌換差額	(12,428)	-	(12,428)
歸屬於母公司業主之權益合計	1,315,847	-	1,315,847
非控制權益	6,793	-	6,793
權益總計	1,322,640	-	1,322,640
負債及權益總計	$ 2,051,219	$ -	$ 2,051,219

註1：民國115年第二季財務報表之所有資產、負債及權益項目，係以民國115年6月30日之匯率SGD 1=NTD 24.61換算。
註2：揭露之報表格式業已依中華民國金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告(以下簡稱中華民國金管會認可之「IFRSs」)之規定予以調整。

明輝環球企業有限公司及子公司
合併綜合損益表
(依中華民國金管會認可之IFRSs重編)
民國115年1月1日至6月30日

	115年1月1日至6月30日		
	依新加坡SFRS(I)編製(註1)	調節金額增(減)	依中華民國金管會認可之「IFRSs」編製
繼續營業單位			
營業收入	$ 671,582	$ -	$ 671,582
營業成本	(403,973)	(2,781)	(406,754)
營業毛利	267,609	(2,781)	264,828
營業費用			
其他營業收入	11,247	(11,247)	-
推銷費用	(141,852)	2,781	(139,071)
管理費用	(91,524)	-	(91,524)
財務費用	(7,507)	7,507	-
金融資產減損損失	(763)	763	-
預期信用減損損失	-	(763)	(763)
營業費用合計	(230,399)	(959)	(231,358)
營業淨利	37,210	(3,740)	33,470
營業外收入及支出			
利息收入	-	2,412	2,412
其他收入	-	7,703	7,703
其他利益及損失	-	1,132	1,132
財務成本	-	(7,507)	(7,507)
採用權益法認列之關聯企業及合資損益之份額	3,766	-	3,766
營業外收入及支出合計	3,766	3,740	7,506
稅前淨利	40,976	-	40,976
所得稅(費用)	(8,958)	-	(8,958)
繼續營業單位本期淨利	32,018	-	32,018
本期淨利	$ 32,018	$ -	$ 32,018
其他綜合損益			
後續可能重分類至損益之項目			
國外營運機構財務報表換算之兌換差額	($ 468)	$ -	($ 468)
採用權益法認列之關聯企業及合資之其他綜合損益之份額	1,231	-	1,231
本期其他綜合損益(稅後淨額)	763	-	763
本期綜合損益總額	$ 32,781	$ -	$ 32,781
淨利(損)歸屬於:			
母公司業主	$ 35,611	$ -	$ 35,611
非控制權益	(3,593)	-	(3,593)
本期淨利	$ 32,018	$ -	$ 32,018
綜合損益總額歸屬於:			
母公司業主	$ 36,373	$ -	$ 36,373
非控制權益	(3,593)	-	(3,593)
本期綜合損益總額	$ 32,780	$ -	$ 32,780
每股盈餘			
基本每股盈餘	新台幣 0.12 元	-	新台幣 0.12 元
稀釋每股盈餘	新台幣 0.12 元	-	新台幣 0.12 元

註1:民國115年第二季財務報表之所有資產、負債及權益項目,係以民國115年6月30日之匯率SGD 1=NTD 24.61換算。

註2:揭露之報表格式業已依中華民國金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告(以下簡稱中華民國金管會認可之「IFRSs」)之規定予以調整。

明輝環球企業有限公司及子公司
合併現金流量表
（依中華民國金管會認可之IFRSs重編）
民國115年1月1日至6月30日

	115年度1月1日至6月30日		
	依新加坡SFRS(I)編製(註1)	調節金額增(減)	依中華民國金管會認可之「IFRSs」編製
營業活動之現金流量			
本期稅前淨利	$ 40,976	$ -	$ 40,976
調整項目：			
不影響現金流量之收益費損項目			
不動產、廠房及設備折舊費用	19,885	-	19,885
無形資產攤銷費用	8,343	-	8,343
預期信用減損損失	-	763	763
透過損益按公允價值衡量之金融資產淨損失	98	-	98
利息費用	7,507	-	7,507
利息收入	(2,412)	-	(2,412)
存貨跌價損失	2,781	(2,781)	-
應收帳款減損損失	763	(763)	-
採用權益法認列之關聯企業及合資損益之份額	(3,766)	-	(3,766)
處分不動產、廠房及設備損失	25	-	25
兌換差異	(296)	296	-
與營業活動相關之資產/負債之淨變動數			
合約資產	(4,824)	-	(4,824)
合約負債	(12,699)	-	(12,699)
應收帳款	(117,021)	37,037	(79,984)
其他應收款	-	(5,193)	(5,193)
存貨	79,244	2,781	82,025
預付款項	-	(28,129)	(28,129)
其他流動資產	-	(3,322)	(3,322)
應付帳款	7,261	7,948	15,209
其他應付款	-	(7,948)	(7,948)
匯率影響數	(418)	418	-
營運產生之現金流入	25,447	1,107	26,554
支付之所得稅	(20,008)	-	(20,008)
營業活動之淨現金流入	5,439	1,107	6,546
投資活動之現金流量			
購置不動產、廠房及設備	(7,014)	-	(7,014)
處分不動產、廠房及設備價款	74	-	74
存出保證金增加	-	(393)	(393)
收取貸款與關聯企業之款項	1,501	-	1,501
購買無形資產	(8,343)	-	(8,343)
收取合資企業之股利	11,862	-	11,862
投資活動之淨現金流出	(1,920)	(393)	(2,313)
籌資活動之現金流量			
短期借款增加	3,150	-	3,150
償還長期借款	(7,752)	-	(7,752)
租賃本金償還	(4,012)	-	(4,012)
支付之利息	(7,506)	-	(7,506)
籌資活動之淨現金流出	(16,120)	-	(16,120)
匯率影響數	296	(714)	(418)
本期現金及約當現金減少數	(12,305)	-	(12,305)
期初現金及約當現金餘額	106,709	-	106,709
期末現金及約當現金餘額	$ 94,404	$ -	$ 94,404

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